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8	UNITED STATES DISTRICT COURT			
9	SOUTHERN DISTRICT OF CALIFORNIA			
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11	RODNEY M. TOOTHACRE,		CASE NO. 07CV	/2289 DMS (WMC)
12	vs.	Plaintiff,	ORDER RE: O	RAL ARGUMENT
13				
14	UNITED STATES OF AMERIC	·		
15		Defendant.		
16	This matter comes before t	ha Court on Da	fandant's motion to dismi	es Plaintiff's Complaint
17 18	This matter comes before the Court on Defendant's motion to dismiss Plaintiff's Complaint. Oral argument on this matter is scheduled for May 16, 2008 at 1:30 pm. The parties shall appear at			
19	oral argument prepared to discuss whether, in the context of 26 U.S.C. § 7432, the attendant federal			
20	regulations create jurisdictional requirements. <i>See Warren v. United States</i> , 724 F.2d 776 (9th Cir.			
21	1984). No additional briefing will be accepted at this time.			
22	IT IS SO ORDERED.			
23				
24	DATED: May 15, 2008		_	
25			Dmam. S	26m
26	HON. DANA M. SABRAW United States District Judge			
27		UI	inca states District Judge	
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